

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2007*

	<b>Special Revenue</b>			
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ (24,523)	\$ -	\$ 541,505	\$ 3,196
Investments	4,232	116,791	723,009	4,268
Taxes Receivable	-	2,754	6,091	-
Accounts Receivable	-	-	535	-
Interest Receivable	16	498	-	-
Due from Other Funds	332,000	-	1,540	-
Due from Other Governmental Units	7,911	-	531,213	-
Prepayments	-	-	200	-
<b>Total Assets</b>	<b>\$ 319,636</b>	<b>\$ 120,043</b>	<b>\$ 1,804,093</b>	<b>\$ 7,464</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 226,127	\$ 6,592	\$ 216,815	\$ 5,117
Due to Other Funds	129	788	6,714	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	91	-	143,582	-
Accrued Employee Benefits	41,336	-	25,140	13
Revenue Collected in Advance	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	2,754	6,091	-
<b>Total Liabilities</b>	<b>267,683</b>	<b>10,134</b>	<b>398,342</b>	<b>5,130</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	200	-
Unreserved, reported in:				
Special Revenue Funds	51,953	109,909	1,405,551	2,334
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>51,953</b>	<b>109,909</b>	<b>1,405,751</b>	<b>2,334</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 319,636</b>	<b>\$ 120,043</b>	<b>\$ 1,804,093</b>	<b>\$ 7,464</b>

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**Nonmajor Governmental Funds**  
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	Special Revenue			
	SW Wash Fair	Communi- cations	Treasurer's O & M	Drug Control
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 300	\$ -	\$ -	\$ 361
Investments	64,624	1,850,262	94,633	-
Taxes Receivable	-	-	46,968	-
Accounts Receivable	9,212	4,897	-	-
Interest Receivable	265	5,552	363	-
Due from Other Funds	-	5,012	-	560
Due from Other Governmental Units	-	13,268	-	-
Prepayments	-	950	-	-
<b>Total Assets</b>	<b>\$ 74,401</b>	<b>\$ 1,879,941</b>	<b>\$ 141,964</b>	<b>\$ 921</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 7,525	\$ 12,031	\$ 10	\$ -
Due to Other Funds	5,505	12,893	15	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	1,521	179	-	-
Accrued Employee Benefits	12,111	96,844	4,648	-
Revenue Collected in Advance	24,187	-	-	-
Custodial Accounts	(350)	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	46,968	-
<b>Total Liabilities</b>	<b>50,499</b>	<b>121,947</b>	<b>51,641</b>	<b>-</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	950	-	-
Unreserved, reported in:				
Special Revenue Funds	23,902	1,757,044	90,323	921
Debt Service Funds				
Capital Project Funds				
<b>Total Equity &amp; Other Credits</b>	<b>23,902</b>	<b>1,757,994</b>	<b>90,323</b>	<b>921</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 74,401</b>	<b>\$ 1,879,941</b>	<b>\$ 141,964</b>	<b>\$ 921</b>

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2007**

	<b>Special Revenue</b>			
	<b>Community Development</b>	<b>Forest Counties</b>	<b>Flood Control Zone</b>	<b>Paths &amp; Trails</b>
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 202,265	\$ 521,460	\$ 210,167	\$ -
Investments	269,795	696,246	280,615	112,887
Taxes Receivable	-	-	-	-
Accounts Receivable	26,018	-	-	-
Interest Receivable	-	-	-	444
Due from Other Funds	4,595	-	-	16,457
Due from Other Governmental Units	-	488	-	-
Prepayments	-	-	-	-
<b>Total Assets</b>	<b>\$ 502,673</b>	<b>\$ 1,218,194</b>	<b>\$ 490,782</b>	<b>\$ 129,788</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 42,424	\$ -	\$ 6,000	\$ -
Due to Other Funds	32,561	35,494	-	10,547
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	7,594	-	-	-
Accrued Employee Benefits	80,243	-	-	-
Revenue Collected in Advance	-	-	-	-
Custodial Accounts	26,207	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>189,029</b>	<b>35,494</b>	<b>6,000</b>	<b>10,547</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	-
Unreserved, reported in:				
Special Revenue Funds	313,644	1,182,700	484,782	119,241
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>313,644</b>	<b>1,182,700</b>	<b>484,782</b>	<b>119,241</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 502,673</b>	<b>\$ 1,218,194</b>	<b>\$ 490,782</b>	<b>\$ 129,788</b>

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2007*

	Special Revenue			
	Distressed Counties	REET E-Technology	Dispute Resolution	Grant Award
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ 828,165	\$ 35,741	\$ 12,040	\$ 14,692
Investments	2,105,754	47,720	16,076	19,615
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Interest Receivable	4,130	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	88,581	-	-	-
Prepayments	-	-	-	7
<b>Total Assets</b>	<b>\$ 3,026,630</b>	<b>\$ 83,461</b>	<b>\$ 28,116</b>	<b>\$ 34,314</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 6,250	\$ -	\$ 4,203	\$ -
Due to Other Funds	-	-	-	1,996
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	7,201	-	-	-
Accrued Employee Benefits	-	-	-	-
Revenue Collected in Advance	-	-	-	-
Custodial Accounts	-	-	-	-
Long-Term Liabilities:				
Deferred Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,451</b>	<b>-</b>	<b>4,203</b>	<b>1,996</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	7
Unreserved, reported in:				
Special Revenue Funds	3,013,179	83,461	23,913	32,311
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>3,013,179</b>	<b>83,461</b>	<b>23,913</b>	<b>32,318</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,026,630</b>	<b>\$ 83,461</b>	<b>\$ 28,116</b>	<b>\$ 34,314</b>

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**Nonmajor Governmental Funds**  
*December 31, 2007*

	Special Revenue				
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Sheriff's Airplane	Public Health
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ -	\$ -	\$ 18,315	\$ 6,616	\$ 319,561
Investments	137,264	464,593	96,753	8,833	424,604
Taxes Receivable				-	-
Accounts Receivable		87		-	6,413
Interest Receivable	541	1,822	342	-	
Due from Other Funds		55,314		-	36,443
Due from Other Governmental Units	7,902	124		-	231,382
Prepayments				880	830
<b>Total Assets</b>	<b>\$ 145,707</b>	<b>\$ 521,940</b>	<b>\$ 115,410</b>	<b>\$ 16,329</b>	<b>\$ 1,019,233</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ -	\$ 108	\$ -	\$ 124,499
Due to Other Funds	-	-	-	-	45,939
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	161
Accrued Employee Benefits	-	-	-	-	118,515
Revenue Collected in Advance	-	-	-	-	44,510
Custodial Accounts	-	-	2,919	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>3,027</b>	<b>-</b>	<b>333,624</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	-	880	830
Unreserved, reported in:					
Special Revenue Funds	145,707	521,940	112,383	15,449	684,779
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>145,707</b>	<b>521,940</b>	<b>112,383</b>	<b>16,329</b>	<b>685,609</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 145,707</b>	<b>\$ 521,940</b>	<b>\$ 115,410</b>	<b>\$ 16,329</b>	<b>\$ 1,019,233</b>

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2007*

	Special Revenue				
	Senior Transportation	SWWF Ent. Reserve	Stadium	Senior Services	Totals
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 70,295	\$ -	\$ -	\$ 13,032	\$ 2,773,188
Investments	93,858	32	185,564	170,035	7,988,063
Taxes Receivable	-	-	-	-	55,813
Accounts Receivable	29,270	-	-	-	76,432
Interest Receivable	-	-	802	606	15,381
Due from Other Funds	952	-	-	1,163	454,036
Due from Other Governmental Units	14,381	-	8,783	106,787	1,010,820
Prepayments	-	-	457	-	3,324
<b>Total Assets</b>	<b>\$ 208,756</b>	<b>\$ 32</b>	<b>\$ 195,606</b>	<b>\$ 291,623</b>	<b>\$ 12,377,057</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ 12,490	\$ -	\$ 8,349	\$ 11,228	\$ 689,768
Due to Other Funds	9,554	-	-	5,885	168,020
Interfund Loans payable	-	-	-	30,000	30,000
Due to Other Governmental Units	-	-	-	-	160,329
Accrued Employee Benefits	14,544	-	-	27,869	421,263
Revenue Collected in Advance	-	-	-	-	68,697
Custodial Accounts	-	-	-	-	28,776
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	55,813
<b>Total Liabilities</b>	<b>36,588</b>	<b>-</b>	<b>8,349</b>	<b>74,982</b>	<b>1,622,666</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	457	-	3,324
Unreserved, reported in:					
Special Revenue Funds	172,168	32	186,800	216,641	10,751,067
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>172,168</b>	<b>32</b>	<b>187,257</b>	<b>216,641</b>	<b>10,754,391</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 208,756</b>	<b>\$ 32</b>	<b>\$ 195,606</b>	<b>\$ 291,623</b>	<b>\$ 12,377,057</b>

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**Nonmajor Governmental Funds**  
*December 31, 2007*

	<b>Debt Service</b>				<b>Total</b>
	<b>2003 Bond Redemption</b>	<b>1999 Bond Redemption</b>	<b>2005 Bond Redemption</b>	<b>2007 Bond Redemption</b>	
<b>Assets</b>					
Current Assets:					
Cash & Cash Equivalents	\$ 1	\$ -	\$ -	\$ -	\$ 1
Investments	1,416	5,266	5,537	-	12,219
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interest Receivable	5	21	15	-	41
Due from Other Funds	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-
Prepayments	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,422</b>	<b>\$ 5,287</b>	<b>\$ 5,552</b>	<b>\$ -</b>	<b>\$ 12,261</b>
<b>Liabilities and Fund Balance</b>					
Current Liabilities:					
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	-	\$ -
Due to Other Funds	-	-	-	-	-
Interfund Loans payable	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Accrued Employee Benefits	-	-	-	-	-
Revenue Collected in Advance	-	-	-	-	-
Custodial Accounts	-	-	-	-	-
Long-Term Liabilities:					
Deferred Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>					
Fund Balances:					
Reserved for Prepaid Items	-	-	-	-	-
Unreserved, reported in:					
Special Revenue Funds	-	-	-	-	-
Debt Service Funds	1,422	5,287	5,552	-	12,261
Capital Project Funds	-	-	-	-	-
<b>Total Equity &amp; Other Credits</b>	<b>1,422</b>	<b>5,287</b>	<b>5,552</b>	<b>-</b>	<b>12,261</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,422</b>	<b>\$ 5,287</b>	<b>\$ 5,552</b>	<b>\$ -</b>	<b>\$ 12,261</b>

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2007*

	Capital Projects			Total Nonmajor
	Land	2003 Con-		Governmental
	Acquisition	struction Fund	Totals	Funds
<b>Assets</b>				
Current Assets:				
Cash & Cash Equivalents	\$ -	\$ 770	\$ 770	\$ 2,773,959
Investments	1,382,424	-	1,382,424	9,382,706
Taxes Receivable	-	-	-	55,813
Accounts Receivable	-	66	66	76,498
Interest Receivable	14,934	-	14,934	30,356
Due from Other Funds	903	-	903	454,939
Due from Other Governmental Units	87,438	-	87,438	1,098,258
Prepayments	-	-	-	3,324
<b>Total Assets</b>	<b>\$ 1,485,699</b>	<b>\$ 836</b>	<b>\$ 1,486,535</b>	<b>\$ 13,875,853</b>
<b>Liabilities and Fund Balance</b>				
Current Liabilities:				
Accounts/Vouchers Payable	\$ 1,659	\$ 67	\$ 1,726	\$ 691,494
Due to Other Funds	8,678	96	8,774	176,794
Interfund Loans payable	-	-	-	30,000
Due to Other Governmental Units	-	-	-	160,329
Accrued Employee Benefits	-	-	-	421,263
Revenue Collected in Advance	-	-	-	68,697
Custodial Accounts	-	-	-	28,776
Long-Term Liabilities:				
Deferred Revenue	-	-	-	55,813
<b>Total Liabilities</b>	<b>10,337</b>	<b>163</b>	<b>10,500</b>	<b>1,633,166</b>
<b>Fund Balance</b>				
Fund Balances:				
Reserved for Prepaid Items	-	-	-	3,324
Unreserved, reported in:				
Special Revenue Funds	-	-	-	10,751,067
Debt Service Funds	-	-	-	12,261
Capital Project Funds	1,475,362	673	1,476,035	1,476,035
<b>Total Equity &amp; Other Credits</b>	<b>1,475,362</b>	<b>673</b>	<b>1,476,035</b>	<b>12,242,687</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,485,699</b>	<b>\$ 836</b>	<b>\$ 1,486,535</b>	<b>\$ 13,875,853</b>